

STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



INDIANA GOVERNMENT CENTER NORTH
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TO: County Auditors, Commissioners, and Councilors

FROM: Micah G. Vincent, Commissioner

RE: Taxpayer Notice Concerning Online Budget Advertising

DATE: July 24, 2014

Pursuant to IC 6-1.1-17-3, starting in 2014 for Budget Year 2015 advertisements, all political subdivisions must advertise their budget and tax levy information for the following year on the Internet, in addition to publishing the advertisement in the newspaper. Starting in 2015 for Budget Year 2016 advertisements, this budget and tax levy information will no longer be required to be published in newspapers.

To assist taxpayers with this transition, counties are required to publish a Notice pertaining to the online availability of budget notices ("Notice") in 2014 and 2015 to provide taxpayers with the Internet address at which budget and tax levy information for the following year will be advertised, as well as to provide taxpayers with a toll-free phone number through which they may request free hard copies of budget advertisements for specific political subdivisions. **PLEASE NOTE:** This Notice is in addition to the traditional Notice to Taxpayers (Budget Form 3) which the county must also publish and submit online as a means to advertise the county's proposed budgets and levies. Please review the following guidance for information on the budget adoption process for counties: [http://www.in.gov/dlgf/files/pdf/140624 - Adoption and Advertising List 4 - counties adopting their own budgets.pdf](http://www.in.gov/dlgf/files/pdf/140624_-_Adoption_and_Advertising_List_4_-_counties_adopting_their_own_budgets.pdf).

Counties must publish the Notice in accordance with IC 5-3-1 in two newspapers published in the county. If only one newspaper is published in the county, publication in that newspaper is sufficient.

The Department of Local Government Finance ("Department") must prescribe the Notice, a copy of which is provided below and in the attached Word document. The attached Word document provides counties an easy format through which to provide this information to the newspapers. Counties need only drop in the county name in order to complete the Notice and make it ready for submission to the newspapers. This exact format must be used.

Notice to Taxpayers

Notice is hereby given to taxpayers of _____ County that for property taxes due and payable in 2015 and thereafter, local government budget notices including budget and tax levy information will be available at www.budgetnotices.in.gov or by calling the Indiana Department of Local Government Finance at (888) 739-9826. Beginning with taxes due and payable in 2016, notices will not be printed in the newspaper and will only be available at www.budgetnotices.in.gov or by calling (888) 739-9826.

The Notice must be published **twice before September 14**, but there is no protocol for the timing between publications. In other words, the Notices do not need to be a certain number of days apart, but they must both be published in the correct newspaper(s) before September 14. The Department encourages you to publish the Notice in August and again in September. After publication, counties are requested to submit their proof of publications to the Department through Gateway, so the Department can verify that the proper notice was provided to taxpayers.

Your county may seek reimbursement from the political subdivisions in your county for the cost of the Notice. How the county chooses to charge the other units is not specified in statute.

Publication of this Notice must be completed in the manner prescribed by the Department. The Department appreciates your assistance in notifying taxpayers of the change to online advertisement of budget notices. If you would like additional information on online budget notices or additional tools to assist in notifying taxpayers of this change, please visit <http://www.in.gov/dlgf/9385.htm>.

If you have any questions on the above information, please contact Staff Attorney Mike Duffy at (317) 233-9219 or mduffy@dlgf.in.gov.